EXHIBIT L

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP

1285 AVENUE OF THE AMERICAS
NEW YORK, NEW YORK 10019-6064

TELEPHONE (212) 373-3000
FACSIMILE (212) 757-3990

LLOYD K. GARRISON (1946-1991)
RANDOLPH E. PAUL (1946-1956)
SIMON H. RIFKIND (1950-1995)
LOUIS S. WEISS (1927-1950)
JOHN F. WHARTON (1927-1977)

WRITER'S DIRECT DIAL NUMBER

212-373-3263

WRITER'S DIRECT FACSIMILE

212-492-0263

WRITER'S DIRECT E-MAIL ADDRESS

gharper@paulweiss.com

1615 L STREET, NW
WASHINGTON, DC 20036-5694
TELEPHONE (202) 223-7300
FACSIMILE (202) 223-7420

FUKOKU SEIMEI BUILDING
2-2 UCHISAIWAICHO 2-CHOME
CHIYODA-KU, TOKYO 100-0011, JAPAN
TELEPHONE (81-3) 3597-8101
FACSIMILE (81-3) 3597-8120

UNIT 3601, FORTUNE PLAZA OFFICE TOWER A
NO. 7 DONG SANHUAN ZHONGLU
CHAO YANG DISTRICT
BEIJING 100020
PEOPLE'S REPUBLIC OF CHINA
TELEPHONE (86-10) 5828-6300
FACSIMILE (86-10) 6530-9070/9080

12TH FLOOR, HONG KONG CLUB BUILDING
3A CHATER ROAD, CENTRAL
HONG KONG
TELEPHONE (852) 2536-9933
FACSIMILE (852) 2536-9622

ALDER CASTLE
10 NOBLE STREET
LONDON EC2V 7JU, U.K.
TELEPHONE (44 20) 7367 1600
FACSIMILE (44 20) 7367 1650

January 29, 2008

By Fax

Hon. Shira A. Scheindlin
U.S. District Court for the
Southern District of New York
United States Courthouse
500 Pearl Street, Room 1620
New York, New York 10007

The Bank of New York v. *Tyco International Group S.A., et al.*
07 CV 4659 (SAS)

Dear Judge Scheindlin:

I write with some urgency to correct serious mistakes in defendants' letter to you of yesterday.

In their letter, defendants tell the Court that the Trustee The Bank of New York has resigned as Trustee under the applicable Indentures, and that "Tyco" alone has the right to appoint its successor. Defendants chide us for continuing to act for The Bank of New York in light of its resignation, and they hopefully if wishfully predict that the resignation requires dismissal of this action.

Defendants are wrong.

On Thursday last, The Bank of New York issued a letter of resignation under both the 1998 and 2003 Indentures addressed to the Issuer of the Notes, that is, Tyco International Group, S.A., or TIGSA.

The Indentures are explicit – in section 5.9(d) of the 1998 Indenture and section 7.10(d) of the 2003 Indenture – that The Bank of New York's resignation is not

effective until a successor trustee has accepted appointment. Thus, The Bank of New York remains the plaintiff in this case, and we intend to continue vigorously to represent it as long as this is so.

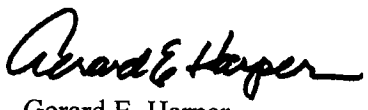
Defendants' statement that defendants have the exclusive right to appoint The Bank of New York's successor is untrue.

To begin with, the only defendant with the right to make any appointment no longer exists. To the extent that the borrower has a non-exclusive right to appoint a successor trustee, that right resides exclusively in the "Issuer," a term defined in the Indentures to mean TIGSA or a proper assignee under the Successor Obligor Clauses. Since TIGSA never properly assigned the Notes pursuant to a supplemental Indenture that the Successor Obligor Clauses require, the other defendants here (Tyco and TIFSA) have no power at all to appoint a successor. Any attempt by them to do so would constitute yet another breach of the Indenture.

Equally important, any such effort would be a futile exercise. Under Article Five of the 1998 Indenture and Article Seven of the 2003 Indenture, the Noteholders have the right to remove any trustee and appoint one of their own choosing. The Issuer is powerless to prevent this. In the event that any defendant attempts to name a successor trustee here unacceptable to the Noteholders, the Noteholders will immediately remove that trustee in favor of one acceptable to the Noteholders, one who will be required to follow the Noteholders' letters of instruction. Thus, the only reason for defendants even to try to name their own preference is to waste time and money, and to harass the Noteholders.

Unfortunately, for wholly separate reasons, we are compelled to seek a pre-motion conference for relief from more of defendants' mischief. This request will be the subject of a separate letter to the Court.

Respectfully yours,



Gerard E. Harper

cc: (by email)
All Counsel